



General Assembly

January Session, 2007

***Amendment***

LCO No. 8511

**\*HB0511908511SD0\***

Offered by:

SEN. FINCH, 22<sup>nd</sup> Dist.  
SEN. GOMES, 23<sup>rd</sup> Dist.  
REP. CLEMONS, 124<sup>th</sup> Dist.  
REP. AYALA, 128<sup>th</sup> Dist.

REP. REINOSO, 130<sup>th</sup> Dist.  
REP. CARUSO, 126<sup>th</sup> Dist.  
REP. HENNESSY, 127<sup>th</sup> Dist.

To: House Bill No. 5119

File No. 882

Cal. No. 643

***"AN ACT CONCERNING THE LOCATION OF SOLID WASTE OR  
RESOURCES RECOVERY FACILITIES."***

1 After the last section, add the following and renumber sections and  
2 internal references accordingly:

3 "Sec. 501. Section 22a-270 of the general statutes is repealed and the  
4 following is substituted in lieu thereof (*Effective July 1, 2007*):

5 (a) The exercise of the powers granted by this chapter constitute the  
6 performance of an essential governmental function and the authority  
7 shall not be required to pay any taxes or assessments upon or in  
8 respect of a project, or any property or moneys of the authority, levied  
9 by any municipality or political subdivision or special district having  
10 taxing powers of the state, nor shall the authority be required to pay  
11 state taxes of any kind, and the authority, its projects, property and  
12 money and any bonds and notes issued under the provisions of this

13 chapter, their transfer and the income therefrom, including revenues  
14 derived from the sale thereof, shall at all times be free from taxation of  
15 every kind by the state except for estate or succession taxes and by the  
16 municipalities and all other political subdivisions or special districts  
17 having taxing powers of the state; provided nothing herein shall  
18 prevent the authority from entering into agreements to make  
19 payments in lieu of taxes with respect to property acquired by it or by  
20 any person leasing a project from the authority or operating or  
21 managing a project on behalf of the authority and neither the authority  
22 nor its projects, properties, money or bonds and notes shall be  
23 obligated, liable or subject to lien of any kind for the enforcement,  
24 collection or payment thereof. If and to the extent the proceedings  
25 under which the bonds authorized to be issued under the provisions of  
26 this chapter so provide, the authority may agree to cooperate with the  
27 lessee or operator of a project in connection with any administrative or  
28 judicial proceedings for determining the validity or amount of such  
29 payment and may agree to appoint or designate and reserve the right  
30 in and for such lessees or operators to take all action which the  
31 authority may lawfully take in respect of such payments and all  
32 matters relating thereto, providing such lessee or operator shall bear  
33 and pay all costs and expenses of the authority thereby incurred at the  
34 request of such lessee or operator or by reason of any such action taken  
35 by such lessee or operator in behalf of the authority. Any lessee or  
36 operator of a project which has paid the amounts in lieu of taxes  
37 permitted by this section to be paid shall not be required to pay any  
38 such taxes in which a payment in lieu thereof has been made to the  
39 state or to any such municipality or other political subdivision or  
40 special district having taxing powers, any other statute to the contrary  
41 notwithstanding.

42 (b) Notwithstanding the provisions of subsection (a) of this section,  
43 real and personal property owned by the authority may be assessed  
44 and taxed against a lessee pursuant to chapter 203 by the municipality  
45 in which such property is located if such property is leased as of the  
46 effective date of this section to a lessee or operator by the authority

47 pursuant to an initial site lease entered into between the authority and  
48 a lessee on or before December 31, 1985. This subsection shall not  
49 apply to property which is: (1) The security for any bonds issued by  
50 the authority and outstanding on the effective date of this section, until  
51 the indebtedness evidenced by such bonds has been paid in full, (2)  
52 leased by the authority pursuant to a lease in effect on January 1, 2007,  
53 until after the expiration of the lease term in effect on said date,  
54 whether by execution of a new lease, by amendment of the lease or by  
55 renewal or extension of the term of such lease pursuant to an option  
56 stated therein if such amendment is entered into or such option is  
57 exercised after said date, or (3) the subject of an agreement for  
58 payments in lieu of taxes between the municipality and the authority  
59 or its lessee during any municipal fiscal year covered by such  
60 agreement. The lessee shall be liable for taxes assessed pursuant to this  
61 subsection and shall have the right to appeal the amount it is assessed  
62 in the tax year such property first becomes taxable hereunder in the  
63 same manner as a purchaser of formerly tax-exempt property under  
64 section 12-81a, with the same effect as if a conveyance to a nonexempt  
65 purchaser had been placed on the land records on the date the  
66 property first ceases to be exempt pursuant to this section. The  
67 assessor and collector of the municipality shall proceed with respect to  
68 such property in the same manner as is provided in said section 12-81a  
69 with respect to adding the property to the grand list, giving notice of  
70 the assessment to the lessee and billing the taxes due thereon to the  
71 lessee."